

Office of City Auditor

Parks & Recreation: Improving the Aquatics Program's Cash Handling Operations

April 9, 2002

Project Manager: Scottie Veinot-Nix, CGFM

City Auditor: Susan Cohen

City of Seattle

700 Fifth Avenue, Suite 2410
Seattle, Washington 98104-5030



Printed on Recycled Paper

[blank page]



City of Seattle

Office of City Auditor
Susan Cohen, City Auditor

April 9, 2002

Kathy Whitman, Aquatics Manager
Department of Parks and Recreation
South Lake Union Park
860 Terry Ave N
Seattle WA 98109-4330

Dear Ms. Whitman:

Enclosed is our follow-up audit report on the cash handling operations of the Department of Parks and Recreation's Aquatics Program. We conducted this audit to evaluate Parks' progress in improving its cash handling system since the issuance of our July 1997 report, *"Improving Accountability Over Swimming Pools' Cash Handling"*. Overall, we found that significant progress has been made and we want to compliment Parks for improving the accountability of its cash handling operations. We were also impressed to learn that Parks is scheduled to receive the National Recreation and Parks Association 2002 Excellence in Aquatics Award for cities with a population over 250,000 people.

We noted that Parks has made the following improvements in its cash handling operations:

- installed standardized cash registers at all its pools,
- made progress toward the selection and installation of a computerized cash system,
- created a committee to monitor and improve cash handling controls for all Parks activities, and
- systematically reviewed the operations at all pools and monitored their progress in improving their cash handling systems.

Our report contains descriptions of ideal cash handling practices that we believe, if implemented, will improve the Aquatics Program's controls over its cash.

We solicited your comments on our audit draft, and have incorporated those comments as appropriate into the published report. We appreciate the assistance and cooperation provided by Parks staff and managers during our audit.

Scottie Veinot-Nix, Assistant City Auditor, was the auditor-in-charge for this project. Please call Scottie (206-233-1094) or me (206-233-1093) if you have any questions regarding this work.

To improve our work, we ask our readers to complete and return the evaluation form at the back of the report.

Sincerely,

Susan Cohen
City Auditor

cc: Mayor Greg Nickels
Jan Drago, Chair, Finance, Budget, Business & Labor Committee, Seattle City Council
Peter Steinbrueck, Chair, Parks, Education & Libraries Committee, Seattle City Council
Kenneth Bounds, Superintendent, Department of Parks & Recreation
Sarah Welch, Director, Financial & Administrative Services, Department of Parks & Recreation

Enclosure

[blank page]

Table of Contents

| | |
|---|---|
| AUDIT PURPOSE AND SUMMARY | 2 |
| FINDINGS, RESULTS AND CONCLUSIONS OF AUDIT WORK | 2 |
| Cash Receipts Process | 2 |
| Limiting Cashiers' Access to Z Tapes and Cash Register Keys | 2 |
| Itemizing the Checks Received on Bank Deposit Slips..... | 3 |
| Verifying Bank Deposit Cash, Check, and Credit Card Amounts to Z Tapes..... | 4 |
| Making Use of Important Cash Register Information | 4 |
| “Cashing Out” Between Shifts | 5 |
| Numbering and Inventorying of Swimming Pool Bank Deposit Bags..... | 6 |
| Swim Lesson Registration | 6 |
| Reconciling Swim Registration Forms | 6 |
| Swim Registration Process | 7 |
| Credit Card Payment Processing | 7 |
| Credit Card Records Organization and Storage..... | 7 |
| Credit Card Numbers are Encrypted on Receipt..... | 8 |
| Miscellaneous Issues..... | 8 |
| Performance Measures for Cashiers and Supervisors..... | 8 |
| Providing Cash Receipts to All Customers..... | 9 |

AUDIT PURPOSE AND SUMMARY

In 2001, we initiated a follow-up review to evaluate the progress made by the Department of Parks and Recreation's (Parks) Aquatics Program in improving its cash handling system. Specifically, we performed follow-up audit procedures based on our 1997 report "Improving Accountability over Swimming Pools' Cash Handling".¹ At the onset of this review, we noted that since 1997 Parks had made significant progress in increasing the professionalism and accountability of its cash handling system. These improvements are helping to provide Parks with reasonable assurance that its staff regularly collects, deposits and accounts for pool revenues. For example, Parks has standardized the type of cash register used at its pools, updated the cash handling policies and procedures in its Swimming Pool Finance Manual, and the Aquatics Program Manager has conducted an annual review of cash operations at each pool. During the course of our work, we identified some areas that needed "fine-tuning" and Parks responded diligently and quickly. There are still a few areas in regards to cash handling that we think require further fine tuning as well as one item, the need to hand out receipts to every customer, over which Parks and the Office of City Auditor are in disagreement.

During the course of our audit we met with the Aquatics Program Manager, staff from Parks' accounting office, as well as staff and managers at many of Parks' ten pools. We conducted cash counts at three of the pools and reviewed the procedures used by Parks to deposit its pool funds. We issued a memorandum regarding the cash handling at Madison pool on November 27, 2001.

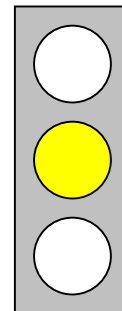
¹ The Office of City Auditor performs follow-up work on selected reports. The City Auditor determines which of the office's reports require follow up.

FINDINGS, RESULTS AND CONCLUSIONS OF AUDIT WORK

Cash Receipts Process

1. Limiting Cashiers' Access to Z Tapes and Cash Register Keys

Ideal cash handling practice: The ability to generate and review cash register Z tapes should be limited to supervisors. In the case of Parks' pools, the supervisor is the pool coordinator or his or her designee. A Z tape is a list of the cash register's preceding transactions and provides details, such as the number and amount of cash, check and credit card transactions. A key must be inserted into a pool cash register before it will generate a Z tape. Pool coordinators should ensure that all cash registers have an opening and closing balance on the Z tape, and they should review these balances daily. Specifically, the pool procedures should specify that the cashier should receive an X tape from his or her supervisor. The cashier should count the money. The cashier should then place the change fund in a locking bank bag, the deposit in a tamper-proof bag, and lock both bags in the safe, thus completing the cashier close-out process. The pool coordinator should immediately be called if the day's deposit is over or short by a certain amount. Then they should work with the cashier to identify where the difference occurred. To adequately monitor the day's activities, the pool coordinator or his or her designee should verify information from the Daily Financial Report and the cash register Z tape.



It is Aquatics policy for pool supervisors to perform a daily read of the Z tape. The Swimming Pool Finance Manual states, "The facility supervisor takes a 'Z' read of the register to obtain complete detail for the day's activity and clear the register's accumulations." See

Swimming Pool Finance Manual 6.3.1.1,
Witnessed Cashier Closing, page 7.”

Current Practice: At some pools, cashiers have access to the cash register’s Z tapes or the cash register key. Allowing cashiers to run Z tapes creates the risk of them pocketing any cash in excess of the final cash balance, and then adjusting their final cash totals downward to match the final cash balance on the Z tape. Additionally, access to the Z tape should be restricted, because it provides information about the code numbers assigned to other cashiers so that a cashier could use other cashiers’ codes to enter deposit information, such as daily deposit totals.

Parks Response: A Parks official stated that pool cashiers are not allowed to run Z tapes, and that pool supervisors verify this by checking to see that the Z tape numbers are in consecutive order. However, cashiers have access to the printed tapes that are printed twice daily by supervisors. Parks requires cashiers to have Z tapes so that they can complete various forms and reports. The pool supervisor generates the Z tape at the pool’s opening and again when it closes. Each Z reading generates a consecutive number from the register that is recorded on the pool’s Daily Financial Report. During the pool supervisor’s review of the pool’s Daily Financial Report, the pool supervisor is required to check to see whether the expected transaction total for each cashier matches his or her work schedule. This is to help ensure that cashier codes are being used appropriately.

Office of City Auditor Comment: While we recognize that Parks requires pool supervisors to review Z tapes daily, we believe that Parks weakens controls integrated into the cash register by allowing cashiers to have access to the Z tapes or the cash register key used to generate the Z tapes. Parks does not have a process to ensure in a timely manner that pool coordinators are checking to see that Z tapes are in consecutive order. We believe the information that a cashier

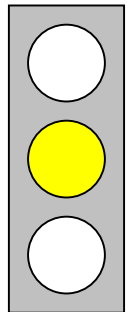
needs for various forms can be obtained from the X tape and if not, then someone other than the cashier should complete the required form. The Aquatics Program has decided to continue with its current practices. We believe Parks would ensure greater control over its cash receipts if it restricted cashiers’ access to Z tapes and cash register keys.

Additional Audit Observation: Some pools require that the cashier stay in the cash cage to count out their funds. It is very confusing for the pool customers to see the cashier in the cash room when the cashiers refuse to take customer payments, because they are counting out for the day. We believe that at pools where this is happening, it would be best for the cashier to leave the cash cage during cash close out, or have a mechanism that allows them to close the cage so customers do not know they are there.

[2. Itemizing the Checks Received on Bank Deposit Slips](#)

Ideal cash handling practice:

Requiring cashiers to itemize checks on all bank deposit slips is a critical cash receipts control. Cash, checks and credit card transactions are itemized on the cash register so that verification of deposit composition can take place. Parks runs the risk of cash-check substitution schemes if pool personnel do not itemize checks on bank deposit slips, and do not verify cash, check and credit card amounts to the Z tapes. Cash-check substitution schemes occur when cashiers fail to run checks through the cash register, then use the checks to cover cash payments that cashiers have “pocketed”.



Pool coordinators would ensure that cashiers are listing all checks in the day’s deposit on the deposit slips. Creating an adding machine tape of the checks received and attaching it to the deposit slip bound for the bank is acceptable, but only if an additional procedure such as an Excel spreadsheet, listing all checks received, is created

and maintained at the pool with the Daily Financial Report forms. These documents would facilitate deposit reconciliation.

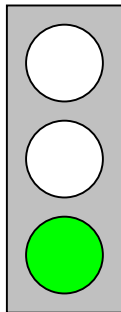
Current Practice: In our 1997 review we found several Daily Financial Report Forms at one pool, whose cash and check amounts on the cash register tapes did not match the cash and check amounts on the deposit slips. During our 2001 audit we found that this is still a problem for at least one pool.

Parks Response: A Parks official stated that they would revise their current procedures to have the cashier run two adding machine tapes, one for the bank and one for Parks to retain, which list all checks.

Office of City Auditor Comment: Running two copies of the adding machine tape of checks is a step in the right direction, particularly if they are listed in the order they were received. However, we believe that a listing of checks on bank deposit slips would be the best internal control.

3. Verifying Bank Deposit Cash, Check and Credit Card Amounts to Z Tapes

Ideal cash handling practice: The pool coordinators periodically verify that the cash, check and credit card amounts listed on the bank deposit slips match those on the Z tapes before they submit the daily financial information to Parks' Accounting Services unit.



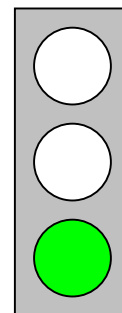
Current Practice: Currently, the pool coordinators rely on Parks' accounting office to verify the cash composition of deposits. The issues we have with this practice relate to the timeliness of this verification. Most pools submit their deposit information weekly to Parks Accounting and then Parks Accounting completes the verification. This process can require more than two weeks after irregularities occur. We consider this not to be timely in this situation.

Parks Response: Parks took corrective action related to this issue and has revised the Daily Financial Report effective January 1, 2002. The form now has a cash, check and credit card side-by-side comparison section that lists information from the Z tape and allows for a direct comparison to the cash register information.

Office of City Auditor Comment: We are satisfied with Parks' revision of the Daily Financial Report and believe that no further action is required at this time.

4. Making Use of Important Cash Register Information

Ideal cash handling practice: Pool coordinators would retrieve and analyze financial data that they collect on pool revenues and expenses, and also on pool register transactions. These analyses would result in managers having a better understanding of the variances in program finances over time.



Specifically, pool coordinators would analyze their pools' data across years for annual revenues and expenses, and also across swim lesson registration periods. The Aquatics Program Manager would create a section in the Swimming Pool Finance Manual that precisely describes the steps of the analyses that pool coordinators should perform. Furthermore, the Aquatics Program Manager, during site visits, would verify whether the pool coordinators are conducting the required analyses.

Current Practices: Parks' current practices for collecting financial data on pool revenues and expenses, and also on pool register transactions are as follows:

- a. Parks has installed new, standardized cash registers at all pools. Currently, Parks is not using these new registers to analyze pools' revenue and expense trends on a regular basis. The pool

coordinators should have data that shows their pools' annual revenues and expenses over a five-year period so that they can see the current trends, and watch for irregularities (e.g. significant decreases in revenue that may indicate fraud).

b. Parks does not keep and analyze data on the following types of transactions: cumulative grand totals for no sales, voids and refunds; sales by type of sale; sales by type of payment (cash, check or credit card) and attendance data for all types of participants (classes, swim passes and free swims). Pool coordinators could use this type of information to analyze and compare staff activities over different time periods.

c. Parks does not analyze and compare data between different registration periods. For example, the registrations for spring 2000 beginning swim class should be compared to those for the spring 2001 beginning swim class. This comparison will help Parks identify whether there are significant trends between course offerings; for example, is the demand constant for the beginning swim class from one year to the next or should another course be offered?

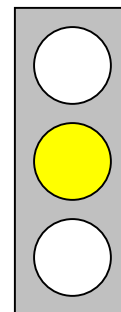
Parks Response: Pool officials responded that they record detailed information onto a Monthly Attendance and Revenue Report. The Z reading generates information for this report. Pools transfer this information to Citywide Aquatics and also retain the information on site. Information on Excel is available for the past seven years. Citywide Aquatics collects information for all ten pools and periodically generates comparative reports. Parks officials stressed that they would welcome an opportunity to work with the Office of City Auditor to implement the recommendation. Additionally, they said they are in the process of revising the Swimming Pool Finance Manual, and hope to include clear definitions about how Aquatic Center Coordinators can perform analyses.

Office of City Auditor Comment: We are satisfied with the proposed changes to the

Swimming Pool Finance Manual, and welcome the opportunity to work with Parks in this area. In addition, we hope that Parks will continue its efforts to obtain a computer system that will permit the generation of daily and monthly reports based on electronic data transfer from pool cash registers.

5. "Cashing Out" Between Shifts

Ideal cash handling practice: Each cashier is given his or her own cash drawer, and at the end and beginning of each shift this drawer is placed in the cash register, and used by the single cashier for the entire shift. At the end of the shift the cashier removes this drawer from the register and counts and balances its contents to the X tape. The next cashier places his or her drawer in the cash register and proceeds with the day's transactions for his or her shift. Pool coordinators would require on-duty cashiers to cash out when a new cashier comes on duty.



Current Practice: Occasionally, cashiers do not "cash out" (that is, run X tapes showing the current balance, and then perform a cash count and/or remove the money from the cash drawer) when new cashiers come on duty. Pool policies allow the cashier to run an X tape, count the funds and enter these amounts on the Daily Financial Report. For example, if a cashier is leaving to go to lunch, the practice is as follows:

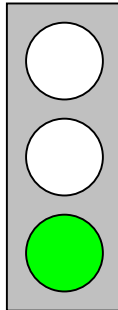
The cashier runs an X tape, counts the funds in the drawer and notes the amounts on the Daily Financial Report. The replacement cashier begins ringing in transactions using cashier pass code. When the original cashier returns from lunch, an X tape is generated for the replacement cashier, the funds in the drawer are counted with the amounts listed on the Daily Financial Report and the original cashier begins ringing on the register. When more than one cashier uses the same cash drawer, failing to take the cash out creates a lack of accountability for cash overages or shortages.

Parks Response: Parks officials responded that they have initiated procedures, which clearly address the transfer of responsibility for funds from one shift to the next. The Daily Financial Report has a section for “Cashier Close-Out” to be performed at the end and beginning of each shift. This includes cashiers sharing a drawer and counting out throughout the day.

Office of City Auditor Comment: Although this change is a step in the right direction, we continue to believe that cash drawers should be physically removed and replaced between every shift.

6. Numbering and Inventorying of Swimming Pool Bank Deposit Bags

Ideal cash handling practice: Tamper-proof deposit bag numbers would be noted on the bank deposit slip. This number would be visible through all copies of the deposit slip. Annually each pool would conduct an inventory of the deposit bags.



Current Practice: Some pools do not always record on their bank deposit slips the serial numbers of their plastic tamper-proof deposit bags, thus limiting Parks’ ability to use these numbers to locate missing deposits. During the course of the audit, Parks addressed and corrected this weakness. Pool employees are now required to note the bank bag number on the deposit slips.

Parks Response: Parks officials noted that they had become aware that the City’s bank, Wells Fargo, was not recording or tracking the individual number of the tamper-proof deposit bags if the bags were placed inside another container, such as a manila envelope or an old fabric deposit bag. The Office of City Auditor has notified the City Treasurer of this weakness to help ensure that it is addressed in the future.

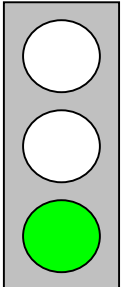
Office of City Auditor Comment: Parks staff took the initiative to correct this issue before we

finished our audit. We appreciate their hard work and efforts in this area.

Swim Lesson Registration

7. Reconciling Swim Registration Forms

Ideal cash handling practice: Swim lesson registration forms handling procedures would include processes that account for each validated and voided form, and tie them to a particular pool deposit slip and Daily Financial Report. Additionally a third party who does not have control over the cash register validations or the completion of the attendance forms would cross-check these forms to the class roster/attendance forms.



Aquatics Program management would have procedures to help ensure that the following two reconciliations were performed:

1. the swim lesson registration forms to the attendance forms, and
2. the swim lesson registration forms to the deposits made during the registration period.

Current Practice: The Aquatics Program is not consistently reconciling swim lesson registration forms to the amount of funds deposited in the bank. These registrations are high-value items that account for a large amount of annual pool revenue. The total revenues from swim lessons sales can amount to a quarter of annual overall pool revenue. However, no one reconciles the year-end amount of registrations against the attendance records or the cash register information to the amount of money received. As a result, loss or theft of swim registration money would likely go undetected by Parks.

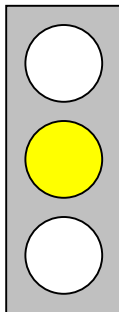
Parks Response: Parks officials told us that increased monitoring of the enrollment process and records is now in place, and will be formalized with the next update of the policies

and procedures manual. Eventually Parks plans to move to a fully computerized registration system. This system will replace the cash register system. It is in the development stages for Parks and Recreation swimming pools. Testing and evaluation is now underway of this new system and may be in a pilot program early in 2003. This change could greatly improve the ability of the Aquatics Program to manage and monitor Pool lesson revenues and attendance.

Office of City Auditor Comment: We encourage Parks management, during the next update of the Swimming Pool Finance Manual, to modify their policies and procedures to require the two reconciliations noted above.

8. Swim Registration Process

Ideal cash handling practice: In situations in which there is a limited number of staff, the swim registration process should be a computerized, controlled process with very little manual activity. The process would ensure that the day's cash receipts are reconciled with the class attendance logs. If the process identified exceptions, a clear audit trail should be created to show how the exceptions were handled.



Parks would periodically create a team of pool coordinators, cashiers, information technology personnel, and a representative from the Office of City Auditor to review and improve the swim lesson registration process.

Current Practice: The Aquatics Program uses a manual swim registration process at all pools. This manual process has a very high margin for error. For example, anyone who comes to a pool can take a manually pre-numbered lesson registration form, without paying the fee, and does not have to return it or take the class. Therefore, it is possible for potential students to be turned away by pool personnel when a class is not really full. There are a lot of individual recommendations that could be made to address

this single issue; however, it would better serve Parks if a team were formed to improve this process. The team could address all the weaknesses in the manual system and thus help lay the groundwork for Parks' plans for a computerized course registration system.

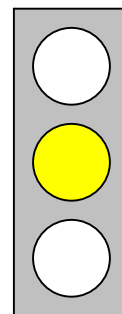
Parks Response: Parks officials did not believe a process improvement team was needed at this time, because they hope to be testing their new computer system by 2003. This software system will result in a fully computerized swim lesson registration system. They wanted to use their scarce resources to review and plan for the new system, rather than to fix the manual system at this time.

Office of City Auditor Comment: It is unfortunate that Parks will not be taking this opportunity to work on the manual process at this time. We understand the need for Parks to use its resources wisely; however, it has been our experience that it is best to have strong manual processes in place before computerizing an operation.

Credit Card Payment Processing

9. Credit Card Records Organization and Storage

Ideal cash handling practice: Daily deposits should be made intact² and the information that supports the deposit should be kept intact. This means that all forms and paperwork associated with a daily deposit should be stored together in one location. For example, the Daily Financial Report should be bundled together



² Deposits are said to be made in total or "intact" if they include all monetary items from a specified period of time and a specific date. For example, if an organization receives two checks within minutes of each other, one for \$25.00 and the other for \$50.00 and they deposit the \$50.00 check and hold out the \$25.00 check, this means the deposit was not made "intact" because not all items received during the daily time period were deposited at the same time.

with the credit card transaction information, the checks written, the swim lesson registration forms, the cash register Z tape, and on a given day.

Parks would file pools' daily deposit information in a manner that keeps all credit card and swim lesson information, and any other items related to daily transactions, in one secure location for easy retrieval. These files would be maintained in accordance with a record retention schedule that allows sufficient time for effective audit procedures. As soon as the retention period has expired, the records would be shredded.

Current Practice: According to Aquatics financial inspection reports, credit card records are organized by date and stapled into packets. The packets are organized with the most current date on top and then bundled by month. These records are filed in a locking file cabinet at the pool office. We found that the credit card closing "Summary Report", the Z tape and the Daily Financial Report are filed separately from other daily deposit documents, such as the credit card detail report and individual white receipts. Financial Report is not conducive to efficient overall deposit reconciliation. The Aquatics financial inspection reports also state that credit card information has to be saved for only three months. We believe the three-month credit card information retention period is too short for audit needs. Additionally, swim lesson registration forms and attendance forms are stored some place else at the pools rather than with the daily deposit information.

Parks Response: Parks officials stated that while the records are not stored in one place, the pool coordinators work to maintain organized files. Credit card information is bundled by date and retained in secure locked storage. Swim lesson information is used throughout a quarter and then bundled for that class series in storage. Daily Financial Reports are maintained in order by date and include deposit information.

Office of City Auditor Comment: We believe, that separating the paperwork associated with the daily deposits, increases the risk that records can be lost or destroyed and makes reconciliation more difficult.

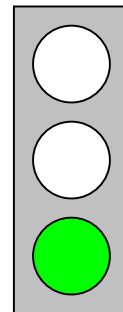
10. Credit Card Numbers are not Encrypted on Receipt.

Ideal cash handling practice: All sensitive credit card information should be encrypted to protect the customers and the City.

Current practice: The credit card receipt used by the Aquatics Program includes the customer's name, signature, entire credit card number and the card's expiration date. This is a potential liability for the Aquatics Program and the City if this information is copied and used for unauthorized purposes.

Parks Response: Parks officials stated that the Manager of Treasury Operations in the Department of Finance told them that the City plans to obtain a credit card encryption system to improve security. Parks intends to use this system when it is implemented.

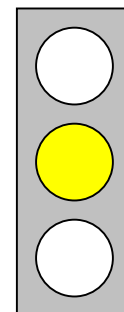
Office of City Auditor Comment: We concur with the action planned by Parks.



Miscellaneous Issues

11. Performance Measures for Cashiers and Supervisors

Ideal cash handling practice: To better ensure accountability, the Aquatics Program would have performance measures for its staff. The Department of Neighborhood (DON) has established performance measures for its cash handling personnel at Neighborhood Service Centers.



Possible performance measures for pool cashiers and supervisors are:

- Cashiers
Acceptable dollar and frequency error limits. Aquatics Program management would ensure that cashiers have a common understanding of the consequences of not following procedures, particularly cash discrepancy procedures (i.e. when there are significant overages or shortages).
- Supervisors
Supervisors should ensure that cashiers are consistently following established procedures. Supervisors should ensure that cashiers are properly trained in acceptable office protocol including cash discrepancy procedures. Supervisors should keep appropriate documentation, such as attendance sign-in forms to verify the training received by cashiers. Supervisors should ensure that all required cash handling documents are completed accurately and in a timely manner.

Current Practice: The Aquatics Program does not have performance measures for its cashiers or its supervisors.

Parks Response: Parks officials stated that the next update of the Swimming Pool Finance Manual, planned for mid-year 2002, would include performance measures for Aquatics Program personnel.

Office of City Auditor Comment: We concur with Parks' plans.

12. Providing Cash Receipts to All Customers

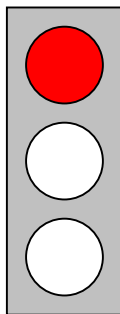
Ideal cash handling practice: Sound cash handling practices require offering cash register receipts to all customers. If pool cashiers do not provide cash receipts to all customers, it makes it easier for a cashier to pocket cash payments instead of placing

them in the cash register. The lack of a cash receipt may even throw suspicion on an honest cashier. We initiated our 1997 audit, in part, because a citizen became suspicious of employee theft solely because a cashier did not provide the citizen with a receipt.

Current Practice: The cash register generates a receipt for each transaction; however, swimming pool cashiers are not providing cash receipts to all customers.

Parks Response: Parks officials noted that this item has been included in past audits. In response to past audits, Parks has created standardized signs, which are on display at all sites indicating "Receipts Available Upon Request", and registers are set to print every receipt. Parks officials stated that cashiers are not handing receipts to every person because of the serious litter problem caused by small pieces of paper in the moist pool environment. If receipts were given to every person, Parks officials believe that most of the receipts would end up on the wet floor and clog the drains. Facility cleanliness is a top priority that would suffer with this change.

Office of City Auditor Comments: We continue to believe that Parks should provide cash receipts to all pool customers. We believe that cash receipts are a vital component of internal controls over cash handling operations.



Green light = OCA satisfied Yellow light = OCA not completely satisfied Red light = OCA not satisfied with response

[blank page]

Office of City Auditor Report Evaluation Form

FAX...WRITE...CALL...DROP BY... HELP US SERVE THE CITY BETTER

Our mission at the Office of City Auditor is to help assist the City in achieving honest, efficient management and full accountability throughout the City government. We service the public interest by providing the Mayor, the City Council and City managers with accurate information, unbiased analysis, and objective recommendations on how best to use public resources in support of the well-being of the citizens of Seattle.

Your feedback helps us do a better job. If you could please take a few minutes to fill out the following information for us, it will help us assess and improve our work.

* * * * *

Report: **Improving the Aquatics Program's Cash Handling Operations**

Please rate the following elements of this report by checking the appropriate box:

| | Too Little | Just Right | Too Much |
|------------------------|------------|------------|----------|
| Background Information | | | |
| Details | | | |
| Length of Report | | | |
| Clarity of Writing | | | |
| Potential Impact | | | |

Suggestions for our report format: _____

Suggestions for future studies: _____

Other comments, thoughts, ideas: _____

Name (Optional): _____

Thanks for taking the time to help us.

Fax: 684-0900

Mail: Office of City Auditor, Suite 2410, 700 Fifth Avenue, Seattle, WA 98104-5030

Call: Susan Cohen, City Auditor, 233-3801

E-mail: auditor@ci.seattle.wa.us

Drop by and visit: 24th Floor, Key Tower

www.cityofseattle.net/audit/